

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ANTHONY E. CLIFFORD,)	
)	
Petitioner,)	
)	
v.)	Docket No. 24111-11 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

This case is currently before the Court on respondent's (IRS's) motion for summary judgment filed July 13, 2012. Petitioner Anthony E. Clifford opposes the IRS's motion. Based on the record before us, and entertaining every reasonable inference in favor of the non-movant, we find that genuine disputes of material fact exist, particularly with respect to what transpired between the parties during the August 24, 2011, CDP telephone conference. It is therefore

ORDERED that respondent's motion for summary judgment filed July 13, 2012, is denied, and that this case shall proceed to trial at the Court's upcoming session in Washington, D.C., commencing October 22, 2012.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
October 2, 2012

SERVED Oct 02 2012